

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

*Plaintiff,*

v.

MOSHE LAX, individually, as an executor of  
the Chaim Lax Estate, as a trustee of the Chaim  
Lax Family Trust, and as a trustee of the GAMA  
Trust; ZLATY SCHWARTZ, individually, as  
executor of the Chaim Lax Estate, as trustee of the  
Chaim Lax Family Trust, and as a trustee of the  
GAMA Trust; SHAINDY LAX; JUDITH LAX;  
J.L., a minor; 299 HEWES STREET REALTY  
CORP; 307 HEWES STREET REALTY CORP;  
JBAM REALTY LLC, a/k/a JBAM REALTY 2  
LLC; BEN ZION JACOBOWITZ; TOBY  
JACOBOWITZ; SL HOLDINGS I, LLC;  
SL HOLDINGS II, LLC; SL HOLDINGS III, LLC;  
SL HOLDINGS IV, LLC; SL HOLDINGS V, LLC;  
DIAMOND DYNAMICS LLC; KGK JEWELRY  
LLC; CONGREGATION BAIS YEHUDAH  
D'GANITCH; LX HOLDINGS LLC;  
MORRIS SCHLAGER; GITTY SCHLAGER;  
JOSEPH GREEN; HANNAH GREEN;  
HENNY GREEN; and HERSHI GREEN,

*Defendants.*

No. 1:18-cv-04061-ILG-PK

Dist. Judge I. Leo Glasser

Mag. Judge Peggy Kuo

**PLAINTIFF UNITED STATES' MEMORANDUM OF LAW IN REPLY TO  
DEFENDANT MOSHE LAX's OPPOSITION TO MOTION FOR PARTIAL SUMMARY  
JUDGMENT REGARDING COUNT I**

The Plaintiff United States of America submits this memorandum of law in reply to  
Defendant Moshe Lax's opposition to the United States' motion for partial summary judgment  
regarding Count I (Reduce Estate's Tax Liabilities to Judgment) of Plaintiff's Amended  
Complaint (Docket No. 211) ("Opposition").

Defendant Moshe Lax's Opposition consists of a declaration in which he joins in and adopts the arguments raised by Defendant Zlaty Schwartz in her opposition papers (Docket Nos. 199-203). The United States filed its reply to Defendant Schwartz's opposition at Docket No. 213 ("Reply to Zlaty Schwartz Opposition"). Therefore, the United States submits this Reply incorporating all of the arguments it raised in its Reply to Zlaty Schwartz Opposition.

Accordingly, the Court should grant the United States' motion for partial summary judgment on Count I of its Amended Complaint.

DATED: February 1, 2021

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/s/ Philip L. Bednar

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**CERTIFICATE OF SERVICE**

I hereby certify that on February 1, 2021, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, which will send notification of such filing to all registered CM/ECF participants.

/s/ Philip L. Bednar  
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